



Pillsbury Winthrop Shaw Pittman LLP
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October 18, 2010

Via Federal Express

Clerk of the Court
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004-1408
Attn: Vito Genna

Re: *In re Lehman Brothers Holdings Inc., et al.*, Case No. 08-13555 (JMP)

Dear Sir:

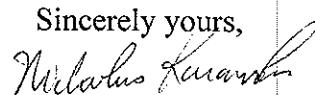
Please find attached the Partial Transfer of Claim Other Than for Security dated October 18, 2010 and the Evidence of Transfer of Claim dated October 18, 2010 for claim number 32622.

The transferor of the claim is Monarch Master Funding Ltd. and the transferee is Merrill Lynch Credit Products, LLC. Evidence of the transfer is being submitted in lieu of submitting the actual agreement, as permitted by the Bankruptcy Rule 3001(e)(2).

In accordance with Rule 3001(e)(2), please notify the transferor, Monarch Master Funding Ltd., and make the appropriate substitution.

Please feel free to contact me if you have any questions.

Thank you in advance.

Sincerely yours,

Nickolas Karavolas

Encs. (as stated)

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

In re Lehman Brothers Holdings Inc., et al.

Debtors.

Case No. 08-13555 (JMP)
(Jointly Administered)

PARTIAL TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Merrill Lynch Credit Products, LLC

Name of Transferee

Monarch Master Funding Ltd.

Name of Transferor

Name and Address where notices to transferee should be sent:

Court Claim #: 32622 (6.711% of claim)
Amount of Claim as Filed: \$140,349.60
Amount of Claim Transferred: \$9,418.83
Date Claim Filed: 9/22/09

Merrill Lynch Credit Products, LLC
c/o **Bank of America, N.A.**
Bank of America Tower, 3rd Floor
One Bryant Park
New York, NY 10036

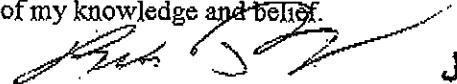
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Phone: 646-855-7450

Name and Address where transferee payments should be sent (if different from above):

Phone: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: 

Transferee/Transferee's Agent

Date: 10/18/2010

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

BOA

Fax 6468550114

Oct 15 2010 02:50pm P008/010

EVIDENCE OF PARTIAL TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, MONARCH MASTER FUNDING LTD. ("Seller") hereby unconditionally and irrevocably sells, transfers and assigns to MERRILL LYNCH CREDIT PRODUCTS, LLC ("Purchaser") an undivided pro rata interest in Seller's right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code), to the extent of \$9,418.83 amount of claim, against Lehman Brothers Special Financing Inc. (the "Debtor"), the debtor in Case No. 08-13888 pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") and the relevant portion of any and all proofs of claim (No. 32622) filed by Seller with the Bankruptcy Court in respect of the foregoing claim.

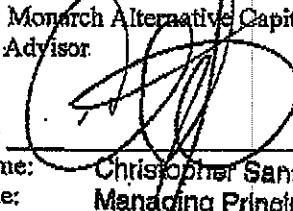
Seller hereby waives any objection to the transfer of the claim to Purchaser on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Purchaser the foregoing claim, recognizing Purchaser as the sole owner and holder of the claim, and directing that all payments or distributions of money or property in respect of the claim be delivered or made to Purchaser.

IN WITNESS WHEREOF, this EVIDENCE OF PARTIAL TRANSFER OF CLAIM is executed this 18 day of October, 2010.

MERRILL LYNCH CREDIT PRODUCTS, LLC

By: 
Name: Ron Torpey 53
Title: Vice President

MONARCH MASTER FUNDING LTD
By: Monarch Alternative Capital LP
Its: Advisor

By: 
Name: Christopher Santa
Title: Managing Principal